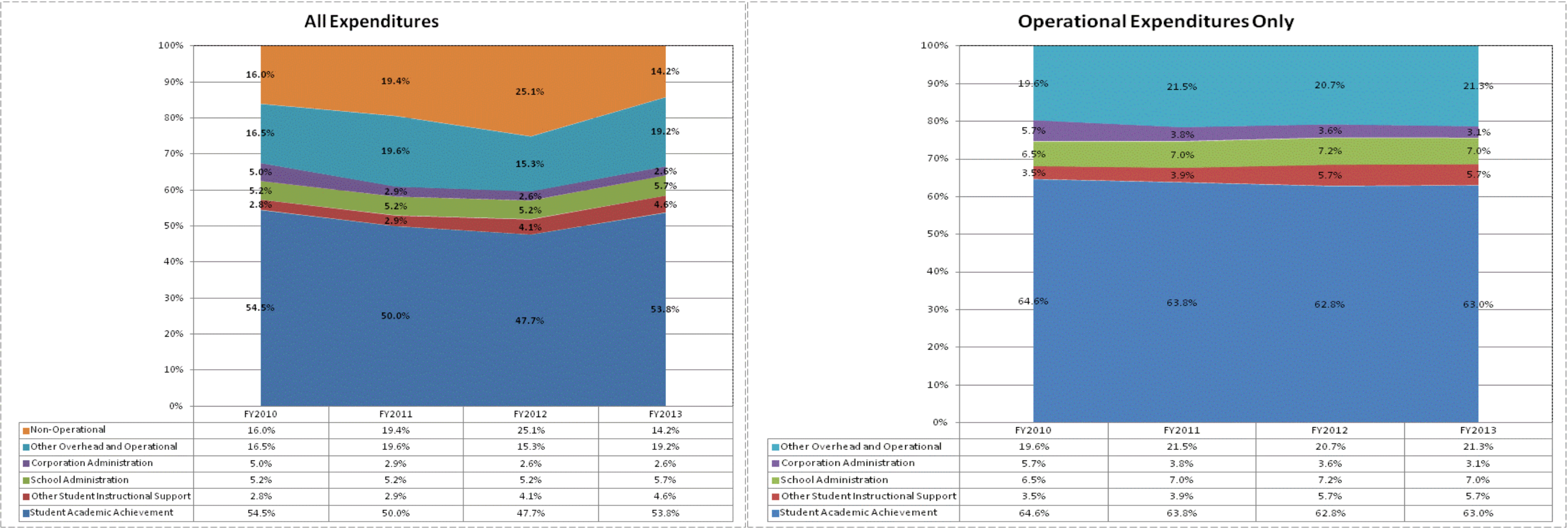


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rochester Community Sch Corp (2645)

Rochester Community Sch Corp (2645)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$9,302,945	54.8%	\$10,104,608	54.1%	\$10,049,343	47.7%	\$10,181,660	53.8%
Student Instructional Support	\$1,380,155	8.1%	\$1,542,917	8.3%	\$1,960,737	9.3%	\$1,947,729	10.3%
Overhead and Operational	\$3,473,989	20.5%	\$3,864,433	20.7%	\$3,772,090	17.9%	\$4,116,846	21.8%
Nonoperational	\$2,819,507	16.6%	\$3,173,810	17.0%	\$5,278,570	25.1%	\$2,679,946	14.2%
Grand Total	\$16,976,596		\$18,685,769		\$21,060,739		\$18,926,182	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	62.9%	62.3%	57.0%	64.1%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rochester Community Sch Corp (2645)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$71,186	\$174,731	\$207,153	\$187,095	163%	7%	-10%
11100 Regular Programs; Elementary	\$2,676,425	\$3,216,260	\$3,170,807	\$3,071,956	15%	-4%	-3%
11200 Regular Programs; Middle/Junior High	\$1,256,821	\$1,735,786	\$1,565,240	\$1,569,422	25%	-10%	0%
11300 Regular Programs; High School	\$1,349,783	\$1,782,058	\$2,031,757	\$1,917,057	42%	8%	-6%
11350 Regular Programs; High School; Academic Honors Diploma	\$11,013	\$0	\$0	\$0	-100%	N/A	N/A
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$25,309	\$53,774	\$27,781	\$35,263	39%	-34%	27%
11420 Vocational Education; Agriculture B	\$57,935	\$79,092	\$91,004	\$93,793	62%	19%	3%
11430 Vocational Education; Distributive Education	\$0	\$27	\$0	\$0	N/A	-100%	N/A
11450 Vocational Education; Consumer and Homemaking	\$42,458	\$51,582	\$54,398	\$54,223	28%	5%	0%
11510 Vocational Education; Cooperative Education	\$15,601	\$19,926	\$20,890	\$20,965	34%	5%	0%
11590 Other Vocational Education Programs	\$0	\$0	\$0	\$5,508	N/A	N/A	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$14,000	\$45,115	\$38,885	\$43,567	211%	-3%	12%
12110 Gifted And Talented; Gifted and Talented	\$7,299	\$0	\$17	\$0	-100%	N/A	-100%
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$12,003	\$40,206	N/A	N/A	235%
12210 Mental Disabilities; Mild Mental Disabilities	\$10,085	\$8,492	\$175,730	\$173,958	> 500%	> 500%	-1%
12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$0	\$109,525	\$117,123	N/A	N/A	7%
12230 Mental Disabilities; Severe Mental Disabilities	\$0	\$0	\$45,497	\$49,721	N/A	N/A	9%
12310 Physical Impairment; Orthopedic Impairment	\$0	\$0	\$571	\$0	N/A	N/A	-100%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$80,626	\$104,897	N/A	N/A	30%
12330 Physical Impairment; Visual Impairment	\$0	\$0	\$5,337	\$5,812	N/A	N/A	9%
12340 Physical Impairment; Hearing Impairment	\$0	\$0	\$16,365	\$24,240	N/A	N/A	48%
12350 Physical Impairment; Homebound	\$1,001	\$6,152	\$24,144	\$4,219	322%	-31%	-83%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$160,540	\$143,259	N/A	N/A	-11%
12420 Emotional Disabilities; Emotional Disabilities; All Others	\$0	\$0	\$113,776	\$178,917	N/A	N/A	57%
12510 Culturally Different; Communication Disorders	\$0	\$0	\$172,190	\$170,903	N/A	N/A	-1%
12610 Learning Disability	\$0	\$0	\$329,370	\$383,844	N/A	N/A	17%
12710 Equal Opportunity At Risk	\$49,851	\$46,830	\$45,629	\$83,492	67%	78%	83%
12810 Special Education Preschool	\$57,929	\$79,120	\$68,241	\$62,263	7%	-21%	-9%
12900 Other Special Programs	\$0	\$1,744	\$84,806	\$118,025	N/A	> 500%	39%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$4,836	\$6,118	\$6,456	\$6,993	45%	14%	8%
13300 Adult/Continuing Education Programs; Occupational Programs	\$0	\$51,763	\$0	\$0	N/A	-100%	N/A
14100 Summer School Programs; Elementary	\$24,497	\$33,164	\$33,301	\$19,193	-22%	-42%	-42%
14200 Summer School Programs; Middle/Junior High School	\$5,079	\$147	\$4,809	\$4,809	-5%	> 500%	0%
14300 Summer School Programs; High School	\$64,282	\$25,239	\$13,996	\$26,687	-58%	6%	91%
16100 Remediation Testing	\$41,230	\$37,385	\$12,895	\$12,864	-69%	-66%	0%
16200 Preventive Remediation	\$11,177	\$14,196	\$30	\$78	-99%	-99%	160%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$87,157	\$109,981	\$86,247	\$74,530	-14%	-32%	-14%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$953,739	\$1,108,158	\$18,510	\$2,308	-100%	-100%	-88%
22110 Improvement of Instruction; Service Area Direction	\$0	\$6,409	\$1,379	\$11,180	N/A	74%	> 500%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$19,170	\$109,254	\$25,084	\$117,408	> 500%	7%	368%
22130 Improvement of Instruction; Instructional Staff Training	\$133,850	\$145,821	\$77,602	\$74,670	-44%	-49%	-4%
22220 Library/Media Services; School Library	\$240,991	\$270,757	\$240,064	\$242,770	1%	-10%	1%
22230 Library/Media Services; Audiovisual	\$3,520	\$2,449	\$307	\$3,011	-14%	23%	> 500%
22250 Library/Media Services; Computer Assisted Instruction Services	\$2,972	\$713	\$26,903	\$882	-70%	24%	-97%
22360 Instruction, Related Technology; Network Support	\$419,637	\$734,830	\$735,996	\$759,358	81%	3%	3%
22900 Other Support Service, Instructional Staff	\$0	\$5,415	\$0	\$0	N/A	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$119,720	\$132,861	\$89,019	\$158,395	32%	19%	78%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$21,244	\$9,260	\$24,469	\$6,794	-68%	-27%	-72%
26497 2007 Account Code - Teachers Retirement Fund	\$366,052	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$8,165,848	\$10,104,608	\$10,049,343	\$10,181,660	25%	1%	1%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rochester Community Sch Corp (2645)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Instructional Support							
21210 Guidance Services; Service Area Direction	\$34,867	\$94,985	\$62,405	\$40,198	15%	-58%	-36%
21220 Guidance Services; Counseling Services	\$263,330	\$292,012	\$303,487	\$329,461	25%	13%	9%
21320 Health Services; Medical Services	\$0	\$0	\$15,457	\$4,732	N/A	N/A	-69%
21340 Health Services; Nurse Services	\$110,018	\$155,664	\$180,021	\$175,548	60%	13%	-2%
21410 Psychological Services; Service Area Direction	\$0	\$0	\$74,978	\$80,353	N/A	N/A	7%
21430 Psychological Counseling	\$1,744	\$3,000	\$0	\$0	-100%	-100%	N/A
21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21710 Physical Therapy Services; Service Area Direction	\$0	\$0	\$2,539	\$2,148	N/A	N/A	-15%
21810 Special Education Administration; Service Area Direction	\$0	\$0	\$230,431	\$240,962	N/A	N/A	5%
21890 Special Education Administration; Other Special Education Administration	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21910 Other Support Services, Students; Service Area Direction	\$0	\$0	\$613	\$1,627	N/A	N/A	166%
24100 Office of The Principal	\$613,659	\$876,178	\$959,887	\$945,710	54%	8%	-1%
24900 Other Support Services, School Administration	\$129,655	\$121,077	\$130,920	\$126,990	-2%	5%	-3%
Student Instructional Support Total	\$1,153,273	\$1,542,917	\$1,960,737	\$1,947,729	69%	26%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$65,138	\$119,361	\$136,410	\$117,884	81%	-1%	-14%
23150 Board of Education; Legal Services	\$49,532	\$274,065	\$24,408	\$23,021	-54%	-92%	-6%
23160 Board of Education; Promotion Expenses	\$5,149	\$23,003	\$6,622	\$6,812	32%	-70%	3%
23190 Board of Education; Other Governing Body Services	\$5,396	\$4,993	\$8,442	\$4,493	-17%	-10%	-47%
23210 Executive Administration; Office of The Superintendent	\$173,088	\$331,704	\$301,594	\$314,218	82%	-5%	4%
23290 Executive Administration; Other Executive Administration Services	\$14,278	\$12,794	\$40,817	\$9,620	-33%	-25%	-76%
25110 Fiscal Services; Office of The Business Manager	\$86,054	\$1,893	\$1,317	-\$2,432	-103%	-229%	-285%
25140 Fiscal Services; Receiving and Disbursing Funds	\$2	\$110	\$110	\$141	> 500%	28%	28%
25160 Fiscal Services; Financial Accounting	\$669	\$394	\$1,286	\$0	-100%	-100%	-100%
25191 Other Fiscal Services; Refund of Revenue	\$16,932	\$4,186	\$3,166	\$720	-96%	-83%	-77%
25192 Other Fiscal Services; Petty Cash	\$500	\$140	\$300	\$200	-60%	43%	-33%
25196 Other Fiscal Services; Cash Change	\$480	\$360	\$360	\$360	-25%	0%	0%
25220 Purchasing, Warehousing, and Distribution Services; Purchasing	\$0	\$2,392	\$0	\$0	N/A	-100%	N/A
25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$1,965	\$1,671	N/A	N/A	-15%
25790 Personnel Services; Other Professional Services	\$0	\$20,961	\$21,728	\$6,541	N/A	-69%	-70%
25810 Administrative Technology Services; Technology Services Supervision And Administra	\$0	\$1,168	\$1,565	\$745	N/A	-36%	-52%
25830 Administrative Technology Services; Systems Application Development	\$0	\$3,588	\$0	\$0	N/A	-100%	N/A
25840 Administrative Technology Services; Systems Operations	\$0	\$18,689	\$0	\$0	N/A	-100%	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,026,865	\$1,259,985	\$1,302,011	\$1,340,030	30%	6%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$32,598	\$55,684	\$90,457	\$62,334	91%	12%	-31%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$101,462	\$159,200	\$254,670	\$303,635	199%	91%	19%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,919	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$9,498	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$19,034	\$50,536	\$57,397	\$15,632	-18%	-69%	-73%
26600 Operation and Maintenance of Plant Services; Security Services	\$6,434	\$5,972	\$936	\$2,731	-58%	-54%	192%
26700 Operation and Maintenance of Plant Services; Insurance	\$256,472	\$89,379	\$41,512	\$48,172	-81%	-46%	16%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla	\$0	\$6,360	\$3,206	\$5,925	N/A	-7%	85%
27010 Student Transportation; Service Area Direction	\$51,214	\$66,800	\$88,952	\$84,910	66%	27%	-5%
27100 Student Transportation; Vehicle Operation	\$249,393	\$361,957	\$370,939	\$404,787	62%	12%	9%
27200 Student Transportation; Monitoring Services	\$49,989	\$0	\$0	\$0	-100%	N/A	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$153,403	\$161,134	\$222,375	\$177,735	16%	10%	-20%
27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$0	\$257,292	N/A	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$0	\$8,313	\$12,955	\$17,525	N/A	111%	35%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Rochester Community Sch Corp (2645)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
27700 Student Transportation; Contracted Transportation Services	\$51	\$0	\$0	\$0	-100%	N/A	N/A
27900 Student Transportation; Other Student Transportation Services	\$77,477	\$2,500	\$0	\$90	-100%	-96%	N/A
27910 Student Transportation; Bus Driver Training	\$2,111	\$0	\$0	\$0	-100%	N/A	N/A
31100 Food Services Operations; Service Area Direction	\$35,843	\$50,097	\$54,035	\$56,875	59%	14%	5%
31200 Food Services Operations; Food Preparation and Dispensing	\$263,802	\$376,101	\$315,172	\$422,970	60%	12%	34%
31300 Food Services Operations; Food Delivery	\$272	\$484	\$155	\$253	-7%	-48%	64%
31400 Food Services Operations; Food Purchases	\$354,571	\$319,460	\$341,952	\$354,737	0%	11%	4%
31900 Other Food Services	\$89,817	\$70,672	\$65,275	\$77,218	-14%	9%	18%
Overhead and Operational Total	\$3,199,444	\$3,864,433	\$3,772,090	\$4,116,846	29%	7%	9%

Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$0	\$0	\$0	\$600	N/A	N/A	N/A
33200 Community Recreation	\$28,927	\$20,250	\$12,070	\$9,295	-68%	-54%	-23%
33400 Athletic Coaches	\$164,505	\$81,475	\$71,137	\$81,902	-50%	1%	15%
33940 Child Care Services	\$0	\$0	\$3,552	\$0	N/A	N/A	-100%
33990 Other Community Services; Other	\$0	\$0	\$690	\$0	N/A	N/A	-100%
40100 Facilities Acquisition and Construction; Service Area Direction	\$0	\$0	\$0	\$0	N/A	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$45,882	\$44,238	\$19,183	\$72,579	58%	64%	278%
43000 Facilities Acquisition and Construction; Professional Services	\$6,744	\$7,846	-\$35,698	\$60,076	> 500%	> 500%	N/A
45100 Building Acquisition, Construction and Improvements	\$211,773	\$715,150	\$2,682,313	\$176,928	-16%	-75%	-93%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$65,000	\$0	\$0	\$0	-100%	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$6,000	\$25,963	\$9,025	N/A	50%	-65%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$24,320	\$53,059	\$4,540	\$0	-100%	-100%	-100%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$51,814	\$39,849	\$270,834	\$69,288	34%	74%	-74%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$237,927	\$230,000	\$0	\$0	-100%	-100%	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$40,872	\$55,454	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr	\$19,670	\$12,617	\$0	\$0	-100%	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,785,500	\$1,765,050	\$2,178,351	\$2,159,033	21%	22%	-1%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$3,648	\$49,810	\$38,859	\$37,725	> 500%	-24%	-3%
53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$95	\$0	\$0	N/A	-100%	N/A
54200 Common School Fund; Principal	\$96,375	\$76,063	\$0	\$0	-100%	-100%	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$16,014	\$4,828	\$0	N/A	-100%	-100%
60700 Nonprogramed Charges; Scholarships	\$770	\$840	\$1,946	\$3,495	354%	316%	80%
Nonoperational Total	\$2,783,728	\$3,173,810	\$5,278,570	\$2,679,946	-4%	-16%	-49%

Prorated By Fund							
26491 2007 Account Code - PERF	\$42,029	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$632,723	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$65,224	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$931,370	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$956	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$2,000	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,674,303	\$0	\$0	\$0	N/A	N/A	N/A